



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

17 Garfield 0523 Jordan Public Schools

0377 Jordan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	597,353.87	597,353.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,236.36	13,236.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,422.15	25,422.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,710.39	63,710.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,253.94	27,253.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,017.70	4,395.49	17,622.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,043.03	61,496.07	0.00	14,546.96	0.00	0.00
27XX Student Transportation Services	36,961.75	36,961.75	0.00	0.00	0.00	0.00
31XX Food Services	34,624.15	34,624.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	125,288.47	0.00	0.00	125,288.47	0.00	0.00
Totals	1,021,911.81	864,454.17	17,622.21	139,835.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,021,911.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

17 Garfield 0523 Jordan Public Schools

0378 Garfield County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	402,593.90	402,593.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,259.63	13,259.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,878.68	25,878.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	75,854.50	75,854.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,088.32	32,088.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,184.07	4,395.34	19,788.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	165,120.26	136,097.22	0.00	29,023.04	0.00	0.00
27XX Student Transportation Services	159,191.02	159,191.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,135.96	81,135.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	117,939.19	0.00	0.00	117,939.19	0.00	0.00
Totals	1,097,245.53	930,494.57	19,788.73	146,962.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,097,245.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0377 Jordan Elem		Indirect/Direct	17,622.21 / 864,454.17	2.04%		
LE 0378 Garfield County H S		Indirect/Direct	19,788.73 / 930,494.57	2.13%		

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0377 Jordan Elem	0.0246	0.0212	0.0215	0.0209	2.04%
		0378 Garfield County H S	0.0246	0.0212	0.0215	0.0209	2.13%

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0377 Jordan Elem	0.0000	0.0000	0.0000	0.0000	
		0378 Garfield County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0377 Jordan Elem	0.0246	0.0212	0.0215	0.0209	
		0378 Garfield County H S	0.0246	0.0212	0.0215	0.0209	

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		0377 Jordan Elem	2.06%	
		0378 Garfield County H S	2.08%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0523 Jordan Public Schools		2.07%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

17 Garfield 0530 Pine Grove Elementary

0385 Pine Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	53,625.03	53,625.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	662.50	662.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	687.65	687.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,745.24	0.00	5,745.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,839.43	15,839.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,636.60	1,636.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,034.79	4,034.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,315.85	0.00	0.00	4,315.85	0.00	0.00
Totals	86,547.09	76,486.00	5,745.24	4,315.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	86,547.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0385 Pine Grove Elem	Indirect/Direct	5,745.24 / 76,486.00	7.51%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0385 Pine Grove Elem	0.0348	0.0406	0.0448	0.0425	7.51%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0385 Pine Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0385 Pine Grove Elem	0.0348	0.0406	0.0448	0.0425	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0385 Pine Grove Elem			4.52%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0530 Pine Grove Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.52%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

17 Garfield 0531 Kester Elementary

0386 Kester Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	73,058.65	73,058.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	142.23	142.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,135.15	3,135.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,159.34	495.45	6,663.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,513.17	16,513.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,773.90	6,773.90	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,200.00	0.00	0.00	4,200.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	6,826.65	0.00	0.00	0.00	6,826.65	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,077.16	0.00	0.00	8,077.16	0.00	0.00
Totals	125,886.25	100,118.55	6,663.89	12,277.16	6,826.65	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	125,886.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0386 Kester Elem	Indirect/Direct	6,663.89 / 100,118.55	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				6.66%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0386 Kester Elem	0.1217	0.1134	0.1093	0.1064	6.66%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0386 Kester Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0386 Kester Elem	0.1217	0.1134	0.1093	0.1064	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0386 Kester Elem				9.83%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0531 Kester Elementary	Your Preliminary Rate by School System (SS) is:	9.83%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

17 Garfield 0532 Cohagen Elementary

0387 Cohagen Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	75,347.16	69,673.16	0.00	5,674.00	0.00	0.00
222X Educational Media Services	569.00	569.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,787.10	11,787.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,106.72	818.18	11,288.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,716.28	24,716.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,626.20	37,626.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,815.92	0.00	0.00	5,815.92	0.00	0.00
Totals	167,968.38	145,189.92	11,288.54	11,489.92	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	167,968.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0387 Cohagen Elem	Indirect/Direct	11,288.54 / 145,189.92	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				7.78%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0387 Cohagen Elem	0.0003	0.0004	0.0185	0.0147	7.78%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0387 Cohagen Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0387 Cohagen Elem	0.0003	0.0004	0.0185	0.0147	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0387 Cohagen Elem				2.12%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0532 Cohagen Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2.12%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

17 Garfield 0537 Sand Springs Elementary

0392 Sand Springs Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	53,707.29	53,707.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,085.89	2,085.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,745.81	0.00	8,745.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,344.87	20,344.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,968.00	2,968.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	674.45	0.00	0.00	674.45	0.00	0.00
Totals	88,526.31	79,106.05	8,745.81	674.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	88,526.31					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0392 Sand Springs Elem	Indirect/Direct	8,745.81 / 79,106.05	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				11.06%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0392 Sand Springs Elem	0.0301	0.0457	0.0617	0.0482	11.06%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0392 Sand Springs Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0392 Sand Springs Elem	0.0301	0.0457	0.0617	0.0482	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0392 Sand Springs Elem				5.63%	

Line F Average of LE's contained under one School System Code (SS)				<u>2018</u>	<u>SS Reclaasified Rate</u>
0537 Sand Springs Elementary				5.63%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

17 Garfield 0539 Ross Elementary

0394 Ross Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	67,030.19	67,030.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,418.90	14,418.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,988.79	7,988.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,938.64	0.00	0.00	1,938.64	0.00	0.00
Totals	91,376.52	89,437.88	0.00	1,938.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	91,376.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0394 Ross Elem	Indirect/Direct	0.00 / 89,437.88	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0394 Ross Elem	0.0030	0.0036	0.0042	0.0025	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0394 Ross Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0394 Ross Elem	0.0030	0.0036	0.0042	0.0025	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0394 Ross Elem				0.25%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0539 Ross Elementary	Your Preliminary Rate by School System (SS) is:	0.25%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.